

**SIKKIM**

**GOVERNMENT**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 473**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 14/2023-GST/SIKKIM**

**Date: 19<sup>th</sup> June, 2023**

**NOTIFICATION**

In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Finance Department, No. 83/2020 – State Tax, dated the 10<sup>th</sup> November, 2020, namely:—

In the said notification, in the fourth proviso:-

- (i) for the words, letter and figure~tax period April, 2023 the words, letter and figure~tax periods April 2023 and May 2023 shall be substituted;
- (ii) for the words, letters and figure~thirty-first day of May, 2023, the words, letter and figure~thirtieth day of June, 2023 shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of May, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

